

**ASSESSMENT APPEALS BOARD MINUTES
COUNTY OF SAN LUIS OBISPO
STATE OF CALIFORNIA**

Friday, March 21, 2003

The Assessment Appeal Board of the County of San Luis Obispo, State of California, met in regular session at 9:00 o'clock A.M., in the Board of Supervisors Chambers, County Government Center, San Luis Obispo, California.

PRESENT: Appeals Board Members Mr. Tom Baron, Mr. Tom Neve, Alternate and
Chairperson Kem Weber

ABSENT: Appeals Board Member Ms. Jenele Buttery

Mr. Jim Orton, Deputy County Counsel, is present and represents the Assessment Appeals Board.

Mr. Tom Bordonaro, County Assessor, Mr. Rod Hallin, Mr. Cory Powell, Mr. Larry Brown and Ms. Linda Trahey, Deputy Assessors, are present and sworn.

This is the time set for members of the public wishing to address the Board on items not set on the Agenda. Chairperson Weber opens the floor to the public without response.

Application Nos. 2001-55, Infinity Outdoors, Inc. and 2002-6, Viacom Outdoor, Inc., are presented. The Applicant's are not present. The Agent has requested an additional continuance by letter with the Assessor objecting to any additional continuances being granted. Mr. Hallin states the California Assessor's Association does not intend to conduct a further review the economic life of billboards as was stated as the reason for the continuance by the Agent. **A motion by Mr. Neve, seconded by Mr. Baron to deny Application Nos. 2001-55 and 2002-6, for lack of appearance, is discussed.** Mr. Baron asking for an amendment to the motion regarding the Assessor's countless hours preparing for these appeals as grounds for denial and Mr. Neve withdraws his motion. **Matter is further discussed and thereafter, on motion of Mr. Baron, seconded by Mr. Neve and unanimously carried, Application Nos. 2001-55, Infinity Outdoors, Inc., is denied an additional continuance and the Assessor's Roll values are upheld, Date of Value - January 1, 2001, as follows: on APN 800,000,374, the full indexed value of the Improvements is \$69,576; on APN 800,002,999, the full indexed value of the Improvements is \$904,490; on APN 800,003,242, the full indexed value of the Improvements is \$313,093; on APN 800,003,922, the full indexed value of the Improvements is \$69,576; on APN 800,004,002, the full indexed value of the Improvements is \$347,881; on APN 800,005,091, the full indexed value of the Improvements is \$278,305; on APN 800,005,963, the full indexed value of the Improvements is \$2,330,800; on APN 800,006,589, the full indexed value of the Improvements is \$139,152; and on APN 800,006,417, the full indexed value of the Improvements is \$800,126. Thereafter, on motion of Mr. Baron, seconded by Mr. Neve and unanimously carried, Application No. 2002-6, Viacom Outdoor, Inc., is denied an additional continuance and the Assessor's Roll values are upheld, Date of Value - January 1, 2002, as follows: on APN 800,000,374, the full value of the Improvements is fixed at \$85,377; on APN 800,002,999, the full value of the Improvements is fixed at \$1,109,897; APN 800,003,242, the full value of the Improvements is fixed at \$384,195; on APN 800,003,922, the full value of the Improvements is fixed at \$85,377; on APN 800,004,002, the full value of the Improvements is fixed at \$426,883; on APN 800,005,091, the full value of the Improvements is fixed at \$341,507; on APN 800,005,963, the full value of the Improvements is fixed at \$2,860,119; on APN 800,006,589, the full value of the Improvements is fixed at \$170,753; and on APN 800,006,417, the full value of the Improvements is fixed at \$981,832.**

Application No. 2002-46, Albertson's Inc. is presented. The Applicant is not present. Ms. Trahey indicates the Appraiser had a conversation with the Agent, and they stated they would not appear today but were not withdrawing their appeal. **Thereafter, on motion of Mr. Baron, seconded by Mr. Neve and unanimously carried, Application No. 2002-46, Albertson's, Inc., is denied for non-appearance and the Assessor's Roll values are upheld, Date of Value - January 1, 2002, as follows: on APN 004,611,074, the full indexed value of Land is fixed at \$1,067,677, the full indexed value of the Improvements is fixed at \$1,591,795, for a total value indexed value of \$2,659,472.** The Board requests

the Clerk prepare a letter to the Agent, for the Chairperson's signature, addressing the Board's concerns regarding the Agent's conversation with Assessor's staff and outlining the action taken today.

Application No. 2002-59, American Serengeti Corp., is presented. Mr. Kenneth Tab, President of American Serengeti Corp., is present and sworn. Mr. Tab presents his case, indicating he purchased the property for \$8,000 on October 25, 2001; describes the condition of the property; states that utilities are not easily accessible. Ms. Trahey states the Applicant has not overcome the presumption of value; he has not presented any evidence to support another value. The Board requests that the Assessor present their case. Mr. Brown presents the Assessor's case, describes the property; and discusses comparable sales (**Assessor's Exhibit A - Appraisal**). **Thereafter, on motion of Mr. Baron, seconded by Mr. Neve and unanimously carried, on Application No. 2002-59, American Serengeti Corp., the Board denies the Applicant's appeal as he has failed to present evidence to overcome the Roll values and upholds the Roll values, Date of Value - October 25, 2001, as follows: the full value of the Land is fixed at \$16,000.** The Applicant requests Findings of Fact and a copy of the tape for today's hearing. The Board sets the final approval of the Findings of Fact for their July 21, 2003 reorganizational meeting.

Application No. 2002-94, H.S. Vaziri Enterprises, is presented. Mr. Tab, President of Vaziri Enterprises, is present and sworn. Mr. Powell describes the property. Mr. Tab presents his case; indicating he purchased the property at a tax sale; he had to pay \$20,000 to have gasoline tanks removed from the property; discusses the needed electrical, plumbing and construction repairs. The Board questions Mr. Tab if he has any sales evidence to present the Board, Mr. Tab has no other evidence to present. Ms. Trahey states the Applicant has not overcome the presumption of value; he has not presented any evidence to support another value but states the Assessor's office will present their case. Mr. Powell presents the Assessor's case; discusses the condition of the property and recommends the values be amended to \$37,000 for the Hotel; \$23,000 for the Restaurant and \$20,000 for the land; for a total property value of \$80,000 (**Assessor's Exhibit A - Appraisal and Assessor's Exhibit B - Summary Report**). **Thereafter, on motion of Mr. Neve, seconded by Mr. Baron and unanimously carried, on Application No. 2002-94, H. S. Vaziri Enterprises, Date of Value - August 30, 2001, on APN 072,141,021, the full value of the Land is fixed at \$20,000; the full value of the Improvements is fixed at \$60,000, for a total indexed value of \$80,000 and, on APN 072,141,022, the full value of the Land is fixed at \$32,424.** Both the Applicant and Assessor waive Findings of Fact.

Request for determination regarding timeliness of Application No. 2002-105, John Cliff. Mr. Cliff is present and sworn. Matter is fully discussed, and thereafter, on motion of Mr. Baron, seconded by Mr. Neve and unanimously carried, Application No. 2002-105, John Cliff is denied as untimely filed.

Minutes of the January 17, 2003 hearing, are presented. Thereafter, on motion of Mr. Baron, seconded by Mr. Weber, with Ms. Buttery being absent and Mr. Neve abstaining, motion carries and the minutes of the January 17, 2003 meeting are approved as submitted and the Chairperson is instructed to sign the same.

Request for Approval of the Waiver of Time for Application No. 2001-37, Sierra Vista Hospital, Inc. Thereafter, on motion of Mr. Baron, seconded by Mr. Neve and unanimously carried, the Waiver of Time for Application No. 2001-37, Sierra Vista Hospital, Inc. is approved and the Chairperson is instructed to sign same.

This is the time set for Board members, Assessor and/or Staff to bring up items to be discussed at the next meeting. Chairperson Weber opens this to the members without response.

On motion duly made and unanimously carried, the Assessment Appeals Board of the County of San Luis Obispo, State of California, does now adjourn.

Chairperson

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ATTEST:

JULIE L. RODEWALD, County Clerk-Recorder
and Ex-Officio Clerk of the Assessment Appeals Board

By:

Deputy Clerk-Recorder

cmc